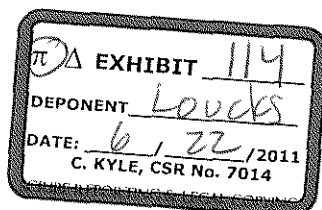


Emeritus Assisted Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2008 Est	Diff	%	2004
BUILDING COUNT	1	1	1	1	1	1	1	1	1	1	1	1	1					
TOTAL UNITS	89	89	89	89	89	89	89	89	89	89	89	89	89		89	-	0.0%	89
UNITS OCCUPIED	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5		88	(1)	-0.7%	85
OCCUPIED %	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%		98.0%	(1)	-0.7%	85.3%
TOTAL RESIDENTS	94	94	94	94	94	94	94	94	94	94	94	94	94		98	(2)	-2.8%	91
DAYS IN MONTH	31	28	31	30	31	30	31	31	30	31	30	31	365		366			365
TOTAL RESIDENT DAYS	2,914	2,632	2,914	2,820	2,914	2,820	2,914	2,914	2,820	2,914	2,620	2,914	2,859		2,642	(83)	-2.8%	2,753
RENT REV/OCC UNIT	2,930	2,930	2,930	2,930	2,930	2,930	3,082	3,082	3,082	3,082	3,082	3,082	3,006		2,655	141	4.8%	2,429
RESIDENT REV/OCC UNIT	484	484	484	490	482	494	496	498	500	502	504	506	495		484	30	6.0%	532
TOTAL REV/UNIT	3,452	3,454	3,456	3,458	3,460	3,462	3,616	3,617	3,619	3,622	3,624	3,626	3,539		3,358	161	6.4%	2,967

Revenue

4001 001 Assisted Living - Single	187,334	187,334	187,334	187,334	187,334	187,334	187,918	187,918	187,918	187,918	187,918	187,918	2,311,500	67.37	1,611,220	700,280	43.6%	1,946,970
4001 002 Assisted Living - Companion Liv	8,884	8,884	8,884	8,884	8,884	8,884	9,456	9,456	9,456	9,456	9,456	9,456	110,040	3.21	113,661	(3,641)	-3.4%	172,508
4001 003 Assisted Living - Second Resident	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4001 004 Retirement/Indep - Single	-	-	-	-	-	-	-	-	-	-	-	-	-	-	548,819	(548,819)	-100.0%	188,150
4001 005 Retirement/Indep - Companion Liv	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,645	(24,645)	-100.0%	-
4001 006 Retirement/Indep - Second Resident	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4001 Total	196,218	196,218	196,218	196,218	196,218	196,218	207,372	207,372	207,372	207,372	207,372	207,372	2,421,540	70.58	2,296,566	124,974	5.4%	2,317,728
4002 001 All Inclusive - Level 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4002 002 All Inclusive - Level 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 001 Medicaid Rm & Bnd/Medicaid I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 002 Medicaid Co-pay (ALF)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 003 Medicaid Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 004 Medicaid Level 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 005 Medicaid Level 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 006 Medicaid Level 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 007 Medicaid Level 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 008 Medicaid Level 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 009 Medicaid Level 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 010 Medicaid II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 011 Medicaid III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 012 Medicaid - ACS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4004 001 OSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4004 002 OSS/ACS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4005 VA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4006 001 SNF/Exp Care-Private Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4007 Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4008 Respite - Assisted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,981	(6,981)	-100.0%	14,700
4009 001 SCU Private	28,855	28,855	28,855	28,855	28,855	28,855	28,855	28,856	28,856	28,856	28,856	28,856	352,208	10.27	314,299	37,907	12.1%	120,882
4009 002 SCU Companion Living	31,319	31,319	31,319	31,319	31,319	31,319	32,405	32,405	32,405	32,405	32,405	32,405	382,350	11.14	455,288	(72,909)	-16.0%	100,765
4009 003 SCU Services - Level 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 004 SCU Services - Level 2/3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 005 SCU Services - Level 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 006 SCU Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 008 SCU Medicaid Co-Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 009 SCU Respite	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 Total SCU	60,174	60,174	60,174	60,174	60,174	60,174	62,262	62,262	62,262	62,262	62,262	62,262	734,616	21.41	769,555	(34,939)	-4.5%	221,650
4010 Rental Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(44,712)	44,712	-100.0%	(82,282)
4010 009 Total Rent Revenue	256,392	256,392	256,392	256,392	256,392	256,392	269,634	269,634	269,634	269,634	269,634	269,634	3,166,156	81.99	3,028,890	127,766	4.2%	2,470,780



Emeritus Assisted Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2005 Est	Diff	%	2004
4020 <i>AL Services Package</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4021 <i>Assisted Living - 1</i>	7,500	7,600	7,500	7,500	7,500	7,600	7,500	7,500	7,600	7,500	7,600	7,500	90,000	2.62	105,792	(15,792)	-14.9%	121,565
4022 <i>Assisted Living - 2</i>	17,010	17,145	17,280	17,415	17,550	17,685	17,820	17,955	18,090	18,225	18,360	18,495	213,030	8.21	181,184	31,846	17.6%	144,466
4023 <i>Assisted Living - 3</i>	8,550	8,595	8,640	8,685	8,730	8,775	8,820	8,865	8,910	8,955	9,000	9,045	105,570	3.06	66,360	39,190	69.0%	89,874
4024 <i>Assisted Living - 4</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4025 <i>Assisted Living - 5</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4026 <i>Assisted Living - 6</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4027 <i>Expanded Care</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4028 <i>Medication Management</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4029 <i>Complex Management</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4035 <i>Pharmacy Fee</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4036 <i>Resident Svc - In House</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4037 000 <i>Day/Night Care</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4037 001 <i>Day/Night Care Private</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4038 <i>Private Duty</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4039 <i>Tray Services</i>	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0.17	3,543	2,457	69.3%	5,244
4040 <i>Move-In Fees</i>	8,760	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,000	3.06	138,962	(31,962)	-24.4%	160,000
4050 <i>Move-In Incentives</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,731)	2,731	-100.0%	(85)
4051 <i>Hospital Credits</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,168)	2,168	-100.0%	(8,027)
4052 <i>Resident Meal Credits</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4059 000 <i>Total Resident Svc Revenue</i>	42,310	42,490	42,670	42,850	43,030	43,210	43,390	43,570	43,750	43,930	44,110	44,290	519,600	15.14	490,962	28,638	5.8%	541,636
4060 <i>Commercial Rent</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4061 <i>Guest Meals</i>	230	230	230	230	230	230	230	230	230	230	230	230	2,769	0.06	2,682	87	2.6%	1,467
4062 <i>Employee Meals</i>	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0.03	522	678	129.8%	618
4063 <i>Guest Room</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	278	(278)	-100.0%	718
4069 000 <i>Total Non-Resident Revenue</i>	330	330	330	330	330	330	330	330	330	330	330	330	3,969	0.12	3,483	487	13.4%	2,802
4070 <i>Ancillary Revenue</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4071 001 <i>Resident Supplies - Nail Med</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,079
4071 003 <i>Resident Supplies - Other</i>	600	600	600	600	600	600	600	600	600	600	600	600	6,000	0.17	2,715	3,287	121.2%	(1,339)
4072 <i>Personal Services - Third Party</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4073 <i>Gift Shop</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
4074 <i>Vending Machines</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4075 <i>Beauty Shop</i>	250	250	250	250	250	250	250	250	250	250	250	250	3,000	0.09	2,957	43	1.4%	2,787
4076 <i>Physical Therapy</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4077 <i>Laundry</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4078 <i>Cable Fees</i>	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	16,000	0.52	18,107	(1,007)	-5.6%	17,750
4079 <i>Parking Fees</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4080 <i>Pet Fees</i>	242	242	242	242	242	242	242	242	242	242	242	242	2,904	0.08	3,099	(195)	-6.4%	2,929
4083 <i>Catering Revenue</i>	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0.17	-	6,000	-	-
4085 000 <i>Total Ancillary</i>	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	35,900	1.05	26,876	9,024	33.6%	23,224
4096 <i>Initial Fee Amortization (H. Hills)</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4097 <i>Other (Misc)</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	(189)	-100.0%	428
4097 002 <i>Insurance Surcharge</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4098 <i>Vendor Refunds</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4099 000 <i>Total Other Revenue</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	(189)	-100.0%	428
4099 <i>Total Community Revenue</i>	302,024	302,204	302,384	302,564	302,744	302,924	316,346	316,526	316,706	316,886	317,066	317,246	3,715,616	108.30	3,549,910	165,706	4.7%	3,036,875
															3,549,910			3,036,875

**Emoritus Assisted Living
2006 Operating Budget
Emerald Hills 01 - 112
Auburn, CA**

Description	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2005 Est	Diff	%	2004
Operating Expenses																		
5000 Skilled Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5005 SNF Salary - Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5010 SNF Salary - DON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5020 SNF Salary - RN/LPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5026 SNF Salary - Nurse Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5030 SNF Salary - Social Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5035 SNF Salary - Medical Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5065 SNF - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5070 SNF - Linens/Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5073 SNF - Non Billable Med Suppl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5060 SNF - Equipment Purch/Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5009 Total Skilled Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assisted Living																		
5100 ALF - Salary Res. Svc. Dir.	4,292	3,877	4,292	4,351	4,507	4,351	4,507	4,507	4,351	4,507	4,351	4,507	52,441	1.53	48,699	3,742	7.7%	55,810
5110 ALF - Salary LPN	2,213	1,999	2,213	2,141	2,213	2,141	2,213	2,213	2,141	2,213	2,141	2,213	26,052	0.76	-	26,052	-	783
5114 ALF - Salary Care Teams	14,852	13,414	14,852	14,372	14,852	14,372	14,852	14,852	14,372	14,852	14,372	14,852	174,865	6.10	246,974	(72,108)	-29.2%	234,608
5120 ALF - Salary TLC Leaders	8,620	6,160	8,620	6,800	8,620	6,600	8,620	6,820	6,600	8,620	6,600	8,620	80,300	2.34	18,493	60,817	312.2%	1,704
5125 ALF - Salary Private Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5130 ALF - Salary Day/Night Care	850	850	850	850	850	850	850	850	850	850	850	850	10,200	0.30	6,121	4,079	66.6%	3,002
5165 ALF - Contracted Services	167	167	167	167	167	167	167	167	167	167	167	167	2,000	0.03	926	1,074	115.0%	1,581
5170 ALF - Linens & Uniforms	300	300	300	300	300	300	300	300	300	300	300	300	3,600	0.10	2,391	1,219	61.2%	4,504
5176 ALF - Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5190 ALF - Equipment Purch & Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5100 Total Assisted Living	29,493	26,767	29,493	28,792	29,708	28,792	29,708	29,708	28,792	29,708	28,792	29,708	340,458	10.19	324,583	24,875	7.7%	282,255
Special Care Unit																		
5200 SCU - Salary Prog Director	2,301	2,078	2,301	2,227	2,301	2,227	2,301	2,301	2,227	2,347	2,271	2,347	27,231	0.79	22,780	4,451	19.5%	7,242
5210 SCU - Salary LPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5215 SCU - Salary Care Teams	12,913	11,564	12,913	12,497	12,913	12,497	12,913	12,913	12,497	12,913	12,497	12,913	152,043	4.43	112,188	39,855	35.5%	30,820
5220 SCU - Salary Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5225 SCU - Salary Dining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5230 SCU - Salary Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5265 SCU - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5270 SCU - Linens/Uniforms	42	42	42	42	42	42	42	42	42	42	42	42	500	0.01	-	500	-	-
5273 SCU - Activities Supplies Exp	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0.03	295	905	307.1%	183
5276 SCU - Supplies	278	278	278	278	278	278	278	278	278	278	278	278	3,337	0.10	3,255	81	2.5%	1,630
5290 SCU - Equipment Purch/Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	615
5200 Total Special Care	15,634	14,162	15,634	15,143	15,634	15,143	15,634	15,634	15,143	15,680	15,188	15,680	184,311	5.37	139,518	45,793	33.1%	43,685
Ancillary																		
5300 Ancillary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5310 Mail Medical - Resale Suppl	333	333	333	333	333	333	333	333	333	333	333	333	4,000	0.12	6,247	(2,247)	-36.0%	1,049
5320 Other Supplies for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260	(260)	-100.0%	315
5330 Contract Svc for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5345 Billable Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5360 Salary - Catering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5363 Catering - Raw Food	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0.07	-	2,400	-	-
5369 Catering - Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5390 Total Ancillary Expense	533	533	533	533	533	533	533	533	533	533	533	533	6,400	0.19	6,527	(127)	-2.0%	2,849

Emeritus Assisted Living
2006 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2005 Est	% Diff	%	2004
Dining Services																		
Dining - Salary Director	2,871	2,593	2,871	2,778	2,871	2,778	2,871	2,871	2,778	2,871	2,778	2,871	33,805	0.89	30,343	3,462	11.4%	37,645
Dining - Salary Cooks	3,894	3,517	3,894	3,789	3,894	3,789	3,894	3,894	3,789	3,894	3,789	3,894	45,851	1.34	43,695	2,156	4.9%	44,435
Dining - Salary Waitstaff	2,108	1,804	2,108	2,040	2,108	2,040	2,108	2,108	2,040	2,108	2,040	2,108	24,820	0.72	8,932	15,888	177.0%	-
Dining - Salary Kitchen Help	3,689	3,382	3,689	3,570	3,689	3,570	3,689	3,689	3,570	3,689	3,570	3,689	43,435	1.27	49,865	(6,430)	-12.0%	35,097
Dining - Dishes	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0.07	1,840	560	30.4%	2,315
Dining - Raw Food	11,880	10,712	11,880	11,477	11,880	11,477	11,880	11,880	11,477	11,880	11,477	11,880	139,642	4.07	153,638	(13,996)	-9.1%	132,876
Dining - Nutritional Supplements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dining - Contracted Services	187	167	187	167	187	167	187	187	167	187	167	187	2,000	0.06	1,672	328	19.6%	1,126
Dining - Linens & Uniforms	87	87	87	87	87	87	87	87	87	87	87	87	800	0.02	408	392	98.0%	730
Dining - Supplies General	408	408	408	408	408	408	408	408	408	408	408	408	4,858	0.14	4,749	109	2.6%	5,248
Dining - Supplies Paper	233	233	233	233	233	233	233	233	233	233	233	233	2,800	0.08	2,898	(98)	-8.6%	3,331
Dining - Supplies Chemical	448	448	448	448	448	448	448	448	448	448	448	448	5,380	0.16	4,277	1,102	25.8%	3,976
Dining - Equip Purch & Rent	750	750	750	750	750	750	750	750	750	750	750	750	9,000	0.28	12,685	(3,685)	-29.0%	8,038
Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Dining Services	26,693	24,328	26,693	25,906	26,693	25,906	26,693	26,693	25,906	26,693	25,906	26,693	314,800	9.18	315,101	(301)	-0.1%	274,013
Housekeeping																		
Hskg - Salary Exp	3,613	3,444	3,613	3,680	3,613	3,680	3,613	3,613	3,680	3,613	3,680	3,613	44,886	1.31	45,697	(801)	-1.8%	34,923
Hskg - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hskg - Linens & Uniforms	333	333	333	333	333	333	333	333	333	333	333	333	4,000	0.12	3,903	98	2.5%	2,688
Hskg - Supplies - General	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0.03	976	224	23.0%	1,163
Hskg - Supplies - Paper	383	383	383	383	383	383	383	383	383	383	383	383	4,600	0.13	4,648	(48)	-1.0%	3,085
Hskg - Supplies - Chemical	195	195	195	195	195	195	195	195	195	195	195	195	2,339	0.07	2,292	47	2.6%	2,107
Hskg - Equip Purch & Rent	83	83	83	83	83	83	83	83	83	83	83	83	1,000	0.03	16	984	626.1%	806
Total Housekeeping	4,908	4,539	4,908	4,786	4,908	4,786	4,908	4,908	4,786	4,908	4,786	4,908	58,035	1.69	57,622	414	0.0%	44,941
Maintenance																		
Maint - Salary Expense	4,173	3,789	4,173	4,039	4,173	4,039	4,173	4,173	4,039	4,173	4,039	4,173	49,138	1.43	24,977	24,261	97.5%	26,240
Maint - Building Maint	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	1.05	30,466	5,534	18.2%	26,814
Maint - Room Maint & Rep	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	0.36	7,444	4,556	61.2%	7,087
Maint - Equip Repair	118	118	118	118	118	118	118	118	118	118	118	118	1,413	0.04	1,378	34	2.5%	2,673
Maint - Elevator	253	253	253	253	253	253	253	253	253	253	253	253	3,032	0.09	2,958	74	2.6%	3,282
Maint - Emergency System	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	13,783	0.40	13,456	327	2.6%	7,478
Maint - Grounds (Landscaping)	825	825	825	825	825	825	825	825	825	825	825	825	7,500	0.22	8,847	(1,347)	-15.2%	6,870
Maint - Contracted Svc	444	444	444	444	444	444	444	444	444	444	444	444	5,324	0.16	5,194	130	2.6%	935
Maint - Supplies	417	417	417	417	417	417	417	417	417	417	417	417	5,000	0.15	4,268	732	17.2%	6,743
Maint - Equip Purch & Rent	266	266	266	266	266	266	266	266	266	266	266	266	3,185	0.09	1,269	1,916	151.8%	3,259
Total Maintenance	11,446	11,041	11,446	11,310	11,446	11,310	11,446	11,446	11,310	11,446	11,310	11,446	135,384	3.98	102,166	33,218	36.2%	88,180
Activities																		
Activities - Salary	2,390	2,158	2,390	2,313	2,390	2,313	2,390	2,390	2,359	2,437	2,359	2,437	28,324	0.83	26,932	1,392	5.2%	23,128
Activities - Expenses	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0.17	5,298	702	13.2%	5,079
Activities - Flowers & Gifts	83	83	83	83	83	83	83	83	83	83	83	83	1,000	0.03	1,245	(245)	-19.7%	393
Activities - Special Events	600	600	600	600	600	600	600	600	600	600	600	600	6,000	0.17	5,795	205	3.6%	1,930
Activities - Contracted Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Activities - Supplies	167	167	167	167	167	167	167	167	167	167	167	167	2,000	0.06	1,537	463	30.1%	2,285
Total Activities	3,640	3,408	3,640	3,583	3,640	3,583	3,640	3,640	3,609	3,687	3,609	3,687	43,324	1.26	40,808	2,516	6.2%	33,880

Emeritus Assisted Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2005 Est	Diff	%	2004
Administration																		
6800 Admin - Salary Executive Director	4,425	3,897	4,425	4,283	4,847	4,487	4,647	4,847	4,487	4,647	4,407	4,847	53,852	1.57	47,780	6,072	12.7%	47,000
6805 Admin - Salary Asst Director	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6810 Admin - Salary Office Mgr	2,832	2,558	2,832	2,741	2,832	2,741	2,832	2,832	2,741	2,832	2,741	2,832	33,346	0.87	23,239	10,109	43.5%	27,823
6815 Admin - Salary Office Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,288	(8,288)	-100.0%	14,185
6820 Admin - Salary Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6825 Admin - Salary Director	1,580	1,438	1,580	1,538	1,580	1,538	1,580	1,580	1,538	1,621	1,588	1,621	18,808	0.55	16,544	2,264	13.7%	-
6826 001 Admin - Safety Bingo	79	79	79	79	79	79	79	79	79	79	79	79	948	0.03	603	345	57.2%	460
6828 Admin - Bonus	250	250	250	250	250	250	250	250	250	250	250	250	3,000	0.09	1,278	1,721	134.6%	1,861
6830 Admin - Postage/Freight	233	233	233	233	233	233	233	233	233	233	233	233	2,800	0.08	2,125	675	31.8%	1,401
6833 Admin - Phone/DSL/Pagers	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	0.35	7,627	4,373	57.3%	15,603
6835 Admin - Copier/Fax	167	167	167	167	167	167	167	167	167	167	167	167	2,000	0.06	1,614	386	23.9%	2,881
6840 Admin - Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6843 Admin - Property Insurance	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	16,317	0.48	14,300	2,017	14.1%	15,109
6845 Admin - Casualty Insurance	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	47,261	1.38	44,114	3,147	7.1%	48,308
6850 Admin - Management Fees	21,142	21,154	21,167	21,178	21,192	21,205	22,144	22,157	22,169	22,182	22,195	22,207	260,093	7.58	248,494	11,599	4.7%	212,721
6851 Add'l Frntus Mgmt Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6855 Admin - Professional Fees	95	95	95	95	95	95	95	95	95	95	95	95	1,145	0.03	1,117	28	2.6%	563
6857 Admin - Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
6859 Admin - Bad Debt Expense	423	423	423	424	424	424	443	443	443	444	444	444	5,202	0.15	551	4,651	850.6%	382
6865 Admin - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,963	(12,963)	-100.0%	118
6870 Admin - Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	847
6873 Admin - Dues & Subscriptions	223	223	223	223	223	223	223	223	223	223	223	223	2,670	0.08	777	1,893	243.8%	2,498
6875 Admin - Supplies	578	578	578	578	578	578	578	578	578	578	578	578	6,931	0.20	5,761	1,169	2.0%	6,758
6877 Admin - Auto Expense	625	625	625	625	625	625	625	625	625	625	625	625	7,500	0.22	5,894	1,606	27.3%	3,792
6879 Admin - Auto Insurance	499	499	499	499	499	499	499	499	499	499	499	499	5,988	0.17	5,025	963	-18.6%	3,113
6880 Admin - Travel	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0.07	2,508	(108)	-4.3%	885
6883 Admin - Meals & Entertainment	10	10	10	10	10	10	10	10	10	10	10	10	120	0.00	117	3	2.6%	88
6886 Admin - Equip Purch/Rental	108	108	108	108	108	108	108	108	108	108	108	108	1,300	0.04	588	712	121.1%	4,451
6889 Admin - Miscellaneous	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0.17	31,803	(25,803)	-81.1%	10,889
Total Administration	40,276	39,433	40,302	40,030	40,548	40,269	41,820	41,533	41,283	41,590	41,309	41,816	489,881	14.27	485,617	4,264	0.8%	421,723
Marketing																		
6900 Mktg - Salary	2,738	2,473	2,738	2,729	2,820	2,728	2,820	2,820	2,729	2,820	2,728	2,820	32,964	0.88	32,634	330	1.0%	23,888
6905 Mktg - Bonus	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0.17	6,650	(650)	-9.8%	2,341
6910 Mktg - Media Advertising	511	511	511	511	511	511	511	511	511	511	511	511	6,132	0.18	5,982	150	2.5%	4,218
6925 Mktg - Yellow Pages	550	550	550	550	550	550	550	550	550	550	550	550	6,601	0.19	6,440	161	2.4%	4,038
6930 Mktg - Printing	250	250	250	250	250	250	250	250	250	250	250	250	3,000	0.09	1,308	1,692	129.3%	2,382
6933 Mktg - Dues & Subscriptions	42	42	42	42	42	42	42	42	42	42	42	42	500	0.01	487	13	2.7%	307
6935 Mktg - Rent Incentives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,633	(1,633)	-100.0%	5,281
6940 Mktg - Referral Expense	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0.17	10,721	(4,721)	-44.0%	71
6943 Mktg - Special Events	750	750	750	750	750	750	750	750	750	750	750	750	9,000	0.26	7,496	1,504	20.1%	5,178
6945 Mktg - Promo Guest Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6950 Mktg - Promo Items	400	400	400	400	400	400	400	400	400	400	400	400	4,800	0.14	4,277	523	12.2%	3,316
6953 Mktg - Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74	(74)	-100.0%	64
6955 Mktg - Contracted Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6976 Mktg - Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600	0.02	641	(41)	-6.4%	808
6980 Mktg - Travel	40	40	40	40	40	40	40	40	40	40	40	40	480	0.01	-	480	-	14
6983 Mktg - Meals & Entertainment	20	20	20	20	20	20	20	20	20	20	20	20	240	0.01	61	179	293.4%	37
Total Marketing	6,351	6,086	6,361	6,342	6,432	6,342	6,432	6,432	6,342	6,432	6,342	6,432	76,317	2.22	78,403	(2,086)	-2.7%	52,465
Utilities																		
8100 Electricity	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,000	3.06	103,476	1,524	1.5%	84,882
8120 Fuel Heating	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	0.44	12,628	2,372	18.8%	11,360
8130 Water/Sewer	833	833	833	833	833	833	833	833	833	833	833	833	10,000	0.28	8,040	1,960	13.1%	6,747
8135 Waste Disposal	833	833	833	833	833	833	833	833	833	833	833	833	10,000	0.28	7,825	2,175	27.0%	5,010
8140 Cable TV & Modem	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	0.62	15,011	2,989	19.9%	9,118
Total Utilities	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	158,000	4.81	152,880	5,120	3.3%	120,153

Emeritus Assisted Living
2006 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2005 Est	2006 DTH	% Var	2004
6200 Payroll Tax & Benefits																		
6210 Health Insurance Exp	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	86,841	2.59	73,900	14,941	20.2%	41,793
6215 Vacation	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	15,209	0.44	13,269	1,940	14.6%	9,970
6216 Holiday	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	1,537	18,446	0.54	16,259	2,186	13.4%	10,861
6217 Sick & Bereavement	845	845	845	845	845	845	845	845	845	845	845	845	10,140	0.30	8,866	1,275	14.4%	3,055
6225 Payroll Tax Expense	12,910	10,113	9,760	9,041	8,008	7,598	7,434	7,439	7,328	7,490	7,268	7,623	101,914	2.97	87,141	14,773	17.0%	70,853
6226 Workers' Compensation	5,243	4,746	5,243	5,097	5,277	5,111	5,277	5,277	5,114	5,206	6,119	5,286	62,076	1.81	50,832	11,244	22.1%	30,743
6228 601 Workers Comp - First Response	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	(252)	-100.0%	221
6226 602 W/C Texas Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6228 603 W/C Texas Claims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6227 Modified Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,312	(3,312)	-100.0%	1,157
6245 Retirement Plan Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6260 Employee Recruiting	707	707	707	707	707	707	707	707	707	707	707	707	8,480	0.25	5,273	3,207	2.5%	11,177
6260 Professional Development	42	42	42	42	42	42	42	42	42	42	42	42	500	0.04	325	175	63.6%	2,287
6261 Employee Training	600	600	600	600	600	600	600	600	600	600	600	600	7,200	0.21	13,877	(6,677)	-48.1%	10,913
6262 Employee Orientation	300	300	300	300	300	300	300	300	300	300	300	300	3,600	0.10	9,898	(6,298)	-63.6%	10,988
6260 Other Benefits	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	12,448	0.36	12,144	304	2.5%	19,072
6292 Employee Relocation Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6297 Allocation of Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6299 Total Payroll Tax & Benefit	31,892	28,599	28,742	27,876	27,024	26,448	25,460	26,456	26,182	26,514	26,125	26,547	320,854	9.58	298,345	22,509	10.2%	238,499
6399 Total Operating Expense	184,033	172,054	180,908	177,445	179,733	175,256	180,129	180,148	177,021	180,357	177,064	180,416	2,145,574	82.53	1,998,259	147,316	7.4%	
6399 NOI (Excluding Tax & License)	117,991	130,140	121,476	125,119	123,011	126,667	136,216	136,378	139,886	138,528	140,001	136,829	1,670,041	45.76	1,551,550	118,491	1.2%	
Operating Expense Ratio	60.9%	56.9%	59.8%	58.6%	59.4%	58.2%	56.9%	56.9%	55.9%	56.9%	55.8%	56.9%	42.3%					
6400 Tax & Licenses																		
6410 Real Property Tax	8,972	8,972	8,972	8,972	8,972	8,972	9,198	9,198	9,198	9,198	9,198	9,198	109,005	3.16	107,566	1,442	1.3%	105,465
6420 Personal Property Tax	439	439	439	439	439	439	439	439	439	439	439	439	5,265	0.15	4,574	691	15.2%	4,005
6430 Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6435 Sales/Use Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(47)
6440 Local Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6450 Tax Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6460 License & Fees	177	177	177	177	177	177	177	177	177	177	177	177	2,124	0.09	2,197	(73)	-3.3%	1,858
6499 Total Tax & License	9,588	9,588	9,588	9,586	9,588	9,588	9,812	9,812	9,812	9,812	9,812	9,812	116,400	3.39	114,337	2,063	1.8%	111,282
6998 Total Operating Expense	193,621	181,652	190,496	187,033	189,321	185,844	189,941	189,960	186,833	190,169	186,876	190,228	2,261,974	85.93	2,112,596	149,378	7.1%	
6999 Net Operating Income	108,403	120,562	111,888	116,531	113,423	117,079	126,404	126,666	129,873	128,718	130,189	127,017	1,463,641	42.37	1,437,313	26,328	1.1%	1,330,131
Margin (%)	42.9%	45.0%	44.0%	45.2%	44.5%	45.6%	47.0%	47.0%	48.0%	47.0%	48.1%	47.0%	35.1%		40.5%	-1.4%		43.8%

Emeritus Assisted Living
2006 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Total	PRD	2005 Est	Diff	%	2004
7000 Other Expense (Revenue)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(142)
7005 Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,500)
7008 Resident Life Fees	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(948)	(0.03)	(1,739)	701	-45.9%	(4,500)
7010 Gain/Loss on Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7020 Operating Lease Expense	60,145	60,145	60,145	60,145	60,145	60,145	60,145	60,145	60,145	60,145	60,145	60,145	720,175	31.80	1,045,156	45,049	4.4%	1,020,850
7021 Add'l Lease Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7051 Admin Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7090 Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,417	(2,417)	-100.0%	(10,026)
7099 Total Other Expense	90,066	90,066	90,066	90,066	90,066	90,066	90,066	90,066	90,066	90,066	90,066	90,066	1,080,257	31.78	1,045,834	44,423	4.2%	1,035,884
7500 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7520 Mortgage Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7525 Copier/Fax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101	(101)	-100.0%	495
7525 001 Leased Vehicle Int	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7530 Vehicle Interest Expense	312	306	299	292	286	279	272	265	259	251	244	237	3,301	0.10	2,810	491	17.3%	-
7551 Van Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7570 Life Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7590 Other Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	631
7599 Total Interest Expense	312	306	299	292	286	279	272	265	259	251	244	237	3,301	0.10	2,911	390	13.4%	1,126
8000 Depreciation & Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8050 Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8050 Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8052 Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8055 Equipment	488	488	488	488	488	488	488	488	488	488	488	488	5,856	0.17	4,799	1,057	22.0%	2,378
8059 Computer Equipment	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0.07	4,597	(2,197)	-47.8%	2,974
8057 Computer Software	55	55	55	55	55	55	55	55	55	55	55	55	660	0.02	590	82	13.8%	347
8070 Furniture & Fixtures	55	55	55	55	55	55	55	55	55	55	55	55	660	0.02	482	178	36.8%	145
8075 Vehicles	741	741	741	741	741	741	741	741	741	741	741	741	8,892	0.26	5,188	3,704	71.4%	-
8078 Leasehold Improvements	1,391	1,391	1,391	1,466	1,466	1,466	1,521	1,521	1,521	1,585	1,585	1,585	17,657	0.52	7,905	9,692	127.0%	3,268
8080 Leased Prop/Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,616	(8,616)	-100.0%	1,342
8080 001 Lease Vehicle/Capital Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8091 Loan Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8092 Organization Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8094 Lease Acquisition Costs	47	47	47	47	47	47	47	47	47	47	47	47	564	0.02	507	57	0.0%	607
8096 Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8099 Total Depreciation/Amort.	2,978	2,978	2,978	3,043	3,043	3,043	3,108	3,108	3,108	3,172	3,172	3,172	36,801	1.09	32,795	4,106	12.8%	10,443
9009 Net Income (Loss)	15,047	27,202	18,545	22,130	20,028	23,692	32,959	33,127	38,441	30,072	33,552	30,387	323,182	9.42	355,863	(32,681)	-9.2%	312,670
															355,883	(0)		312,670

Other Statistics/Information

Income Stmt Cash Flow	18,025	30,160	21,523	25,173	23,071	28,734	38,066	36,235	39,548	33,244	38,724	33,559	380,083	10.49	880,568	(28,485)	-7.3%	323,121
(excludes mgmt fees)	39,167	51,334	42,689	46,352	44,263	47,939	68,210	58,392	61,718	65,426	69,919	65,767	620,176	18.08	837,062	(19,666)	-2.7%	635,642
LABOR:																		
Total Labor (excl mgmt & bonus)	77,915	70,375	77,816	75,887	78,432	75,902	78,432	78,432	75,948	78,557	78,023	76,557	922,171	26.58	808,056	(110,215.24)	-14.0%	924,420
Total Wages incl Training & Bonus	79,555	72,925	79,556	77,337	80,082	77,552	80,082	80,082	77,558	80,207	77,673	80,207	941,971	27.45	840,858	(101,313.25)	-12.1%	859,120
FTEs	36.53	38.63	38.53	38.53	38.53	36.53	38.53	38.53	39.53	38.53	38.53	38.53	38.53					
PRD Skilled	-	-	-	-	-	-	-	-	-	-	-	-	-					
Assisted/Retirement	11.65	11.65	11.65	11.74	11.74	11.74	11.74	11.74	11.74	11.74	11.74	11.74	11.72					
Spec Care	30.67	30.67	30.67	30.67	30.67	30.67	30.67	30.67	30.67	30.77	30.77	30.77	30.70					
Dietary	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31					
Administration	3.04	3.04	3.04	3.04	3.11	3.11	3.11	3.11	3.11	3.12	3.12	3.12	3.09					
Total (incl Training & Bonus)	27.30	27.35	27.30	27.42	27.48	27.50	27.48	27.48	27.52	27.52	27.54	27.52	27.45					

Emeritus Senior Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description	Actuals through:												Aug			2007 PRD
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	PRD	2007 Est	2007 PRD	
BUILDING COUNT	1	1	1	1	1	1	1	1	1	1	1	1				
TOTAL UNITS	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	0.0%
UNITS OCCUPIED	82.0	79.0	80.0	80.0	81.0	78.0	78.0	79.0	79.0	79.0	79.0	79.0	78	78	2	2.2%
OCCUPIED %	82.1%	88.8%	89.9%	89.9%	91.0%	87.6%	89.8%	88.8%	88.8%	88.6%	88.8%	88.6%	87.4%			
TOTAL RESIDENTS	83	88	80	89	90	87	88	86	88	86	86	88	87	87	1	1.4%
DAYS IN MONTH	31	29	31	30	31	30	31	31	30	31	30	31	365	365		
TOTAL RESIDENT DAYS	2,583	2,552	2,759	2,670	2,790	2,610	2,728	2,726	2,640	2,728	2,640	2,728	31,912	31,912	644	1.7%
RENT REV/OCC UNIT	3,158	3,338	3,331	3,329	3,321	3,343	3,334	3,334	3,333	3,334	3,333	3,334	3,298	3,298	21	0.6%
RESIDENT REV/OCC UNIT	516	535	574	591	580	612	611	611	611	611	611	611	540	540	60	9.3%
TOTAL REV/UNIT	3,668	3,899	3,930	3,845	3,936	3,982	3,971	3,971	3,970	3,971	3,970	3,971	3,856	3,856	77	2.0%

Revenue

4001 001	Assisted Living - Single	167,469	175,896	178,435	178,435	180,974	172,860	175,389	175,389	175,389	175,389	175,389	175,389	2,108,482	04.60	1,759,034	247,428	10.0%	\$5.12
4001 002	Assisted Living - Companion Liv	27,920	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	250,043	7.70	149,720	100,323	67.0%	4.83
4001 003	Assisted Living - Second Resident	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4001 004	Retirement/Indep - Single	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,828	(322,828)	-100.0%	10.12
4001 005	Retirement/Indep - Companion Liv	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,024	(108,024)	-100.0%	3.39
4001 006	Retirement/Indep - Second Resident	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4001 008	Total	195,389	196,089	198,628	198,628	201,167	193,053	195,582	195,582	195,582	195,582	195,582	195,582	2,358,525	72.61	2,339,506	16,992	0.7%	73.31
4003 001	Medicaid Rm & Bld/Medicaid I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 002	Medicaid Co-pay (ALF)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 003	Medicaid Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 004	Medicaid Level 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 005	Medicaid Level 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 006	Medicaid Level 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 007	Medicaid Level 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 008	Medicaid Level 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 009	Medicaid Level 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 010	Medicaid II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 011	Medicaid III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 012	Medicaid - ACS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4003 013	Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4004 001	OSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4004 002	OSS/ACS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4005	VA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4006 001	SNF/Exp Care-Private Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4007	Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4008	Respite - Assisted	3,190	2,900	3,100	3,000	3,100	3,000	3,100	3,100	3,000	3,100	3,000	3,100	36,600	1.15	5,100	31,500	817.8%	0.19
4009 001	SCU Private	28,620	30,837	30,837	30,837	30,837	30,837	30,837	30,837	30,837	30,837	30,837	30,837	368,031	11.24	338,668	29,363	8.7%	10.01
4009 002	SCU Companion Living	32,019	34,260	34,260	34,260	34,260	34,260	34,260	34,260	34,260	34,260	34,260	34,260	408,883	12.80	397,854	11,028	2.8%	12.47
4009 003	SCU Services - Level 1	250	250	250	250	250	250	250	250	250	250	250	250	3,000	0.09	1,000	2,000	200.0%	0.03
4009 004	SCU Services - Level 2/3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,745	(3,745)	-100.0%	0.12
4009 005	SCU Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)	-100.0%	0.05
4009 006	SCU Medicaid Co-Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 007	SCU Respite	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4009 008	Total SCU	61,889	65,346	65,346	65,346	65,346	65,346	65,346	65,346	65,346	65,346	65,346	65,346	778,914	24.03	741,348	37,566	6.2%	23.23
4010	Rental Allowance	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(619)	(7,424)	(0.23)	(8,000)	577	-7.2%	(0.26)

Emeritus Senior Living
2009 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description														Actuals through:						
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Aug	2007 Est	Variance	%	2007 FRD		
4020	All Services Package	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4021	Assisted Living - 1	11,700	11,700	12,168	13,000	13,500	13,500	14,000	14,000	14,000	14,000	14,000	14,000	169,598	4.82	92,131	87,431	73.2%	2.69	-
4022	Assisted Living - 2	20,104	20,104	20,104	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	249,312	7.88	256,021	(6,709)	-2.2%	7.90	-
4023	Assisted Living - 3	4,200	4,200	7,350	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	78,750	2.43	59,096	19,654	33.3%	1.85	-
4024	Assisted Living - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4025	Assisted Living - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4026	Assisted Living - 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4027	Expanded Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4028	Medication Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4029	Complex Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4035	Pharmacy Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	516	(516)	-100.0%	0.02	-
4036	Resident Svc - In House	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4037	Day/Night Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4037 001	Day/Night Care Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4037 002	Day/Night Care Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4038	Private Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4039	Trey Services	267	267	267	267	267	267	267	267	267	267	267	267	3,208	0.10	1,725	1,481	85.9%	0.05	-
4040	Move-In Fees	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	2.22	142,571	(70,571)	-49.5%	4.47	-
4050	Move-In Incentives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(47,214)	47,214	-100.0%	(1.46)	-
4051	Hospital Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4052	Resident Meal Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		41,964	41,964	49,929	47,000	49,500	49,500	51,000	51,000	51,000	51,000	51,000	51,000	604,666	10,744	505,441	99,225	17.5%	10,000	-
4080	Commercial Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4081	Guest Meals	71	71	71	71	71	71	71	71	71	71	71	71	847	0.03	824	23	2.8%	0.05	-
4082	Employee Meals	8	8	8	8	8	8	8	8	8	8	8	8	90	0.00	43	47	100.0%	0.00	-
4083	Guest Room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		79	79	79	79	79	79	79	79	79	79	79	79	937	0.00	867	70	7.8%	0.05	-
4070	Ancillary Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4071 001	Resident Supplies - Nail Med	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4071 002	Resident Supplies - Sr Med	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4071 003	Resident Supplies - Other	50	50	50	50	50	50	50	50	50	50	50	50	600	0.02	6,266	(5,666)	-91.4%	0.20	-
4072	Personal Services - Third Party	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4073	Gift Shop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4074	Vending Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4076	Beauty Shop	250	250	250	250	250	250	250	250	250	250	250	250	3,000	0.09	458	(2,542)	-100.0%	0.01	-
4070	Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4077	Laundry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4078	Cable Fees	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	15,441	0.48	14,945	496	3.3%	0.47	-
4079	Parking Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4080	Pet Fees	349	349	349	349	349	349	349	349	349	349	349	349	4,184	0.13	4,300	(116)	-2.8%	0.14	-
4082	Telephone Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4083	Catering Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	20,671	0.72	20,671	-	0.0%	0.00	-
4090	Initial Fee Amortization (H. Hills)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4097	Other (Misc)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4099 999	Total Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,846)	11,846	-100.0%	(0.37)	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Emeritus Senior Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA**

														Actuals through:					
Description		1/07	2/07	3/07	4/07	5/07	6/07	7/07	8/07	9/07	10/07	11/07	12/07	2007	2007 Est	YTD	%	2007 PRO	
Operating Expenses																			
6000	Skilled Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6005	SNF Salary - Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6010	SNF Salary - DON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6015	SNF Salary - RN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6020	SNF Salary - LPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6025	SNF Salary - Nursing Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6030	SNF Salary - Social Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6065	SNF - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6073	SNF - Non Billable Med Suppl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6075	SNF - Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total SNF Nursing		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8100	Assisted Living	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8106	ALF - Salary Resident Care Director	4,381	4,112	4,410	4,262	4,440	4,311	4,468	4,484	4,354	4,514	4,383	4,544	52,685	1.62	78,438	(28,753)	-32.8%	2.48
8110	ALF - Salary LPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8114	ALF - Salary Care Teams	17,085	16,004	17,150	16,639	17,236	16,722	17,322	17,366	16,848	17,453	16,932	17,540	204,276	6.28	164,115	40,161	24.6%	8.14
8115	ALF - Salary Med Tech	5,005	4,693	5,030	4,880	5,055	4,904	5,080	5,093	4,941	5,118	4,968	5,144	58,908	1.85	75,177	(16,269)	-20.3%	-
8120	ALF - Salary TLC Leaders	2,008	1,881	2,018	1,955	2,026	1,965	2,038	2,041	1,980	2,051	1,990	2,061	24,007	0.74	52,706	(28,698)	-64.5%	1.85
8125	ALF - Salary Private Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8130	ALF - Salary Day/Night Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8165	ALF - Contracted Services	281	281	281	281	281	281	1,081	1,081	1,081	1,081	1,081	1,081	8,170	0.25	3,387	4,783	144.2%	0.11
8170	ALF - Linens & Uniforms	100	100	100	100	100	100	100	100	100	100	100	100	100	0.00	60	40	65.7%	0.00
8176	ALF - Supplies	743	743	743	743	743	743	743	743	743	743	743	743	8,914	0.27	16,295	(7,381)	-48.3%	0.61
8180	ALF - Travel	30	30	30	30	30	30	30	30	30	30	30	30	360	0.01	-	360	-	-
8185	ALF - Training & Education	31	31	31	31	31	31	31	31	31	31	31	31	371	0.01	360	11	3.0%	0.01
8190	ALF - Equipment Purch & Rent	134	134	134	134	134	134	134	134	134	134	134	134	1,605	0.05	-	1,605	-	-
8195	ALF - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ALF Nursing		47,609	45,827	49,024	46,955	49,102	47,825	49,923	49,824	47,957	49,609	48,409	50,657	1,110	40,530	(6,122)	-12.2%	1,121	
8200	Special Care Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8205	SCU - Salary SCU Program Dir.	2,478	2,326	2,495	2,422	2,511	2,438	2,528	2,537	2,463	2,553	2,479	2,571	29,802	0.82	39,093	(9,291)	-23.8%	1.33
8210	SCU - Salary LPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8215	SCU - Salary Care Teams	14,627	13,718	14,700	14,262	14,774	14,333	14,848	14,885	14,441	14,859	14,513	15,034	175,094	5.38	156,192	18,902	12.1%	4.80
8216	SCU - Salary Med Tech	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,739	(16,739)	-100.0%	0.62
8220	SCU - Salary Activities	372	349	374	362	375	364	377	376	387	380	369	382	4,450	0.14	-	4,450	-	-
8225	SCU - Salary Dining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8230	SCU - Salary Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8265	SCU - Contracted Services	135	135	135	135	135	135	135	135	135	135	135	135	1,620	0.05	-	1,620	-	-
8270	SCU - Linens/Uniforms	80	80	80	80	80	80	80	80	80	80	80	80	1,080	0.03	-	1,080	-	-
8273	SCU - Activities Supplies Exp	0	0	0	0	0	0	0	0	0	0	0	0	3	0.00	3	0	3.0%	0.00
8275	SCU - Supplies	307	307	307	307	307	307	307	307	307	307	307	307	4,705	0.15	2,723	2,043	78.0%	0.09
8280	SCU - Equipment Purch/Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8285	SCU - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total SCU Nursing		17,912	17,006	18,111	17,540	18,205	17,753	18,873	18,824	17,715	18,815	18,354	19,049	3,455	2,410	(9,639)	-10.2%	3,770	
8300	Ancillary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8310	Neil Medical - Resale Suppl	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8316	Sr Med - Supplies for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286	(286)	-100.0%	0.01
8320	Other Supplies for Resale	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	21,740	0.87	17,487	4,253	24.3%	0.55
8330	Contract Svc for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8345	Billable Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8350	Gift Shop Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150	(160)	-100.0%	0.00
8355	Vending Machine Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8380	Catering - Catering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8385	Catering - Raw Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8375	Catering - Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	(37)	-100.0%	0.00
Total Ancillary		1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	21,740	0.87	17,487	4,253	24.3%	0.55

Emeritus Senior Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

		Actuals through:												Aug		2007 PRD		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	PRD	2007 Est	2007 PRD	
Description																		
5400	Dining Services																	
5405	Dining - Salary Dining Services Dir.	2,875	2,888	2,894	2,810	2,913	2,629	2,933	2,942	2,857	2,902	2,878	2,982	34,570	1.07	39,724	(5,154) -13.0%	1.24
5410	Dining - Salary Cook	3,682	3,453	3,700	3,590	3,710	3,608	3,737	3,747	3,635	3,765	3,653	3,764	44,073	1.36	35,360	8,713 24.5%	1.11
5420	Dining - Salary Waitstaff	1,984	1,881	1,984	1,834	2,004	1,944	2,014	2,019	1,859	2,028	1,868	2,039	23,750	0.73	-	23,750 -	-
5425	Dining - Salary Kitchen Helper	3,162	2,865	3,178	3,083	3,184	3,098	3,210	3,218	3,122	3,234	3,137	3,250	37,851	1.17	40,417	(2,566) -6.3%	1.27
5440	Dining - Dishes	78	78	78	78	78	78	78	78	78	78	78	78	939	0.03	811	128 3.6%	0.03
5450	Dining - Raw Food	12,430	11,010	11,803	11,519	12,037	11,260	11,769	11,769	11,389	11,769	11,389	11,769	140,022	4.31	143,004	(2,982) -2.1%	4.46
5452	Dining - Nutritional Supplements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5465	Dining - Contracted Services	375	375	375	375	375	375	375	375	375	375	375	375	4,500	0.14	-	4,500 -	-
5470	Dining - Linens & Uniforms	291	291	291	291	291	291	291	291	291	291	291	291	3,496	0.11	3,634	(148) -4.1%	0.11
5475	Dining - Supplies General	840	840	840	840	840	840	840	840	840	840	840	840	10,070	0.31	11,216	(1,136) -10.1%	0.35
5477	Dining - Supplies Paper	101	101	101	101	101	101	101	101	101	101	101	101	1,208	0.04	1,004	204 20.3%	0.03
5478	Dining - Supplies Chemical	363	363	363	363	363	363	363	363	363	363	363	363	4,354	0.13	4,278	76 1.8%	0.13
5490	Dining - Equip Purch & Rent	749	749	749	749	749	749	749	749	749	749	749	749	8,890	0.28	13,281	(4,391) -32.3%	0.42
5495	Dining - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Dining Services		49,112	47,445	49,416	47,762	49,554	46,541	49,499	49,491	48,740	49,444	48,743	49,981	415,420	10.97	422,414	(6,994) -1.7%	11.11
5500	Housekeeping																	
5505	Hskg - Salary Housekeeper	4,912	3,746	4,014	3,895	4,861	3,914	4,055	4,065	3,944	4,065	3,963	4,106	49,660	1.53	43,944	5,716 13.0%	1.38
5508	Hskg - Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5570	Hskg - Linens & Uniforms	75	75	75	75	75	75	75	75	75	75	75	75	900	0.03	(60)	960 100.0%	(0.00)
5575	Hskg - Supplies - General	211	211	211	211	211	211	211	211	211	211	211	211	2,533	0.08	2,265	268 10.5%	0.07
5577	Hskg - Supplies - Paper	168	168	168	168	168	168	168	168	168	168	168	168	2,010	0.08	1,711	299 17.6%	0.05
5578	Hskg - Supplies - Chemical	184	184	184	184	184	184	184	184	184	184	184	184	2,223	0.07	2,166	57 2.5%	0.07
5590	Hskg - Equip Purch & Rent	40	40	40	40	40	40	40	40	40	40	40	40	482	0.01	1,369	(987) -64.8%	0.01
Total Housekeeping		5,390	4,294	4,572	4,597	5,299	4,493	4,734	4,734	4,664	4,734	4,664	4,734	27,900	10.6	31,114	(3,214) -11.5%	11.51
6000	Maintenance																	
6010	Maint - Salary Maintenance Director	3,098	2,907	3,118	3,028	3,130	3,048	3,160	3,171	3,079	3,192	3,099	3,213	37,252	1.15	35,516	1,737 4.6%	1.11
6020	Maint - Building Maint	2,908	2,909	2,909	2,909	2,908	2,908	2,908	2,908	2,908	2,908	2,908	2,908	34,912	1.08	18,196	16,716 91.0%	0.57
6025	Maint - Common Area Maint	344	344	344	344	344	344	344	344	344	344	344	344	4,129	0.13	5,242	(1,113) -21.2%	0.16
6030	Maint - Room Maint & Rep	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	21,425	0.68	19,062	2,363 12.4%	0.60
6035	Maint - Equip Repair	363	363	363	363	363	363	363	363	363	363	363	363	4,355	0.13	2,804	1,551 53.3%	0.09
6040	Maint - Elevator	257	257	257	257	257	257	257	257	257	257	257	257	3,088	0.10	3,085	3 0.1%	0.10
6045	Maint - Emergency System	331	331	331	331	331	331	331	331	331	331	331	331	3,973	0.12	4,471	(498) -11.1%	0.14
6050	Maint - Grounds (Landscaping)	640	640	640	640	640	640	640	640	640	640	640	640	7,674	0.24	6,862	812 11.8%	0.22
6055	Maint - Contracted Svc	492	492	492	492	492	492	492	492	492	492	492	492	5,898	0.18	6,485	(587) -9.1%	0.20
6075	Maint - Supplies	235	235	235	235	235	235	235	235	235	235	235	235	2,819	0.09	3,264	(445) -13.6%	0.10
6090	Maint - Equip Purch & Rent	92	92	92	92	92	92	92	92	92	92	92	92	1,108	0.03	(285)	1,393 100.7%	(0.01)
6095	Maint - Miscellaneous	57	57	57	57	57	57	57	57	57	57	57	57	687	0.02	270	417 154.4%	0.01
Total Maintenance		16,531	16,199	16,571	16,567	16,595	16,094	16,716	16,726	16,664	16,726	16,664	16,726	127,821	3.5	126,854	967 0.8%	3.51
6700	Activities																	
6705	Activities - Salary Director	2,485	2,333	2,502	2,429	2,519	2,445	2,535	2,544	2,470	2,561	2,466	2,578	29,887	0.92	32,522	(2,635) -8.1%	1.02
6720	Activities - Expenses	446	446	446	446	446	446	446	446	446	446	446	446	5,349	0.18	5,567	(218) -3.9%	0.17
6725	Activities - Flowers & Gifts	69	69	69	69	69	69	69	69	69	69	69	69	822	0.03	2,663	(1,841) -69.1%	0.08
6730	Activities - Special Events	353	353	353	353	353	353	353	353	353	353	353	353	4,236	0.13	3,910	326 8.3%	0.12
6735	Activities - Food Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6738	Activities - Contracted Svc	44	44	44	44	44	44	44	44	44	44	44	44	524	0.02	428	96 22.4%	0.01
6775	Activities - Supplies	108	108	108	108	108	108	108	108	108	108	108	108	1,300	0.04	2,143	(843) -39.3%	0.07
6783	Activities - Meals & Entertain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6795	Activities - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Activities		3,933	3,549	3,852	3,786	3,937	3,742	3,983	3,998	3,844	3,969	3,844	3,969	42,056	1.19	47,870	(5,814) -13.8%	1.09

Emeritus Senior Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Actuals through:

Aug

Description														PRD					2007 Est					2007 PRD										
01	02	03	04	05	06	07	08	09	10	11	12	13	14	PRD	2007 Est	Variance	%	2007 PRD																
6900	Administration																																	
6905	Admin - Salary Executive Director														5,532	5,162	5,589	5,407	5,608	5,443	5,643	5,682	5,498	5,700	5,534	5,738	58,522	2.05	26,288	40,234	153.1%	0.62		
6908	Admin - Salary Assistant Director																																	
6910	Admin - Salary Bus. Office Director														2,855	2,460	2,888	2,589	2,682	2,602	2,695	2,702	2,821	2,715	2,834	2,728	34,764	0.98	30,550	1,233	4.0%	0.90		
6915	Admin - Salary Office Support														2,522	2,366	2,535	2,459	2,548	2,472	2,580	2,567	2,490	2,580	2,603	2,593	30,194	0.83	19,446	10,749	55.3%	0.81		
6920	Admin - Salary Security																																	
6925	Admin - Salary Driver														1,605	1,505	1,613	1,585	1,621	1,573	1,629	1,633	1,585	1,642	1,593	1,550	19,214	0.58	15,228	3,987	26.2%	0.48		
6928	Admin - Safety Bingo														30	30	30	30	30	30	30	30	30	30	30	30	30	360	0.01	324	36	11.2%	0.01	
6928	Admin - Bonus																																	
6930	Admin - Postage/Freight														289	289	289	289	289	289	289	289	289	289	289	289	289	3,479	0.11	3,876	(403)	-10.4%	0.12	
6933	Admin - Phone/DSL/Pagers														1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	18,127	0.68	25,553	(7,426)	-29.1%	0.80		
6935	Admin - Copier/Fax														340	340	340	340	340	340	340	340	340	340	340	340	340	4,077	0.13	5,444	(1,367)	-25.1%	0.17	
6940	Admin - Bank Charges																																	
6943	Admin - Property Insurance														2,614	2,614	2,614	2,614	2,614	2,614	2,614	2,614	2,614	2,614	2,614	2,614	31,384	0.97	25,867	6,497	21.2%	0.81		
6945	Admin - Casualty Insurance														324	324	324	324	324	324	324	324	324	324	324	324	3,892	0.12	3,783	109	2.9%	0.12		
6948	Admin - Prior Year Liab Ins																																	
6948	Admin - Liability Insurance-AL														1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,638	0.45	18,281	(3,644)	-19.9%	0.67		
6948	Admin - Liability Insurance-SCU														1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	19,507	0.60	17,833	1,674	9.4%	0.58		
6947	Admin - P&L Insurance Ded																																	
6948	Admin - Mortgage Insurance																																	
6950	Admin - Management Fees														21,227	21,560	22,005	22,065	22,314	21,739	21,859	21,859	21,852	21,959	21,852	21,859	262,882	8.09	251,951	10,730	4.3%	7.00		
6951	Admin - Professional Fees														62	62	62	62	62	62	62	62	62	62	62	62	62	744	0.02	717	27	3.8%	0.02	
6957	Admin - Legal Fees																																	
6960	Admin - Bad Debt Expense														910	924	943	947	958	932	941	941	941	941	941	941	11,258	0.35	512	10,746	2098.6%	0.02		
6960	Admin - Bad Debt Exp - Banking																																	
6960	Admin - Guest Meals																																	
6963	Admin - Employee Meals																																	
6966	Admin - Contracted Services														76	76	76	76	76	76	76	76	76	76	76	76	910	0.03	2,745	(1,835)	-66.9%	0.09		
6970	Admin - Uniforms																																	
6973	Admin - Dues & Subscriptions														209	209	209	209	209	209	209	209	209	209	209	209	2,510	0.08	3,660	(1,150)	-31.4%	0.11		
6975	Admin - Supplies														592	592	592	592	592	592	592	592	592	592	592	592	7,109	0.22	10,439	(3,330)	-31.9%	0.35		
6977	Admin - Auto Expense														908	908	908	908	908	908	908	908	908	908	908	908	10,800	0.34	13,208	(2,308)	-17.5%	0.41		
6978	Admin - Auto Insurance														275	275	275	275	275	275	275	275	275	275	275	275	3,300	0.10	6,677	(3,277)	-49.1%	0.21		
6980	Admin - Travel														200	200	200	200	200	200	200	200	200	200	200	200	2,400	0.07	6,526	(4,126)	-63.2%	0.20		
6983	Admin - Meals & Entertainment														42	42	42	42	42	42	42	42	42	42	42	42	500	0.02	240	260	108.3%	0.01		
6986	Admin - Training & Educ														21	21	21	21	21	21	21	21	21	21	21	21	250	0.01	74	176	238.6%	0.00		
6987	Admin - PAC Contributions																																	
6990	Admin - Equip Purch/Rental														171	171	171	171	171	171	171	171	171	171	171	171	2,053	0.06	593	(593)	-100.0%	0.02		
6993	Admin - Non-deductible Fines/Penalties																																	
6995	Admin - Miscellaneous																																	
7000	Marketing														3,404	3,195	3,427	3,327	3,450	3,349	3,473	3,484	3,383	3,507	3,406	3,531	40,935	1.28	28,180	12,746	45.2%	0.88		
7005	Mktg - Community Relations Dir.																																	
7010	Mktg - Bonus														1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	21,089	0.65	20,475	614	3.0%	0.84		
7020	Mktg - Media Advertising														839	839	839	839	839	839	839	839	839	839	839	839	10,066	0.31	11,849	(1,783)	-15.0%	0.37		
7025	Mktg - Yellow Pages														366	366	366	366	366	366	366	366	366	366	366	366	4,392	0.14	4,298	94	2.2%	0.13		
7030	Mktg - Printing														321	321	321	321	321	321	321	321	321	321	321	321	3,651	0.12	3,126	725	23.2%	0.10		
7033	Mktg - Dues & Subscriptions														118	118	118	118	118	118	118	118	118	118	118	118	219	0.01	212	7	3.0%	0.01		
7035	Mktg - Rent Incentives														37	37	37	37	37	37	37	37	37	37	37	37	443	0.01		443				
7040	Mktg - Referral Expense														197	197	197	197	197	197	197	197	197	197	197	197	2,982	0.07	3,925	(1,593)	-39.6%	0.12		
7043	Mktg - Special Events														506	506	506	506	506	506	506	506	506	506	506	506	6,072	0.18	3,213	2,859	89.0%	0.10		
7045	Mktg - Promo Guest Meals																																	
7050	Mktg - Promo Items														167	167	167	167	167	167	167	167	167	167	167	167	2,000	0.06	1,417	583	41.1%	0.04		
7053	Mktg - Occupancy Awards																																	
7056	Mktg - Contracted Svc														60	60	60	60	60	60	60	60	60	60	60	60	820	0.03	820		0.0%	0.03		
7075	Mktg - Supplies														379	379	379	379	379	379	379	379	379	379	379	379	4,546	0.14	3,784	762	20.1%	0.12		
7080	Mktg - Travel														355	355	355	355	355	355	355	355	355	355	355	355	4,259	0.13	4,135	124	3.0%	0.13		
7083	Mktg - Meals & Entertainment														8	8	8	8	8	8	8	8	8	8	8	8	100	0.00	114	(14)	-12.3%	0.00		
7085	Mktg - Miscellaneous																																	

Emeritus Senior Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

		Actuals through:												Aug		2007 PRD		2007 PRD	
		1	2	3	4	5	6	7	8	9	10	11	12	PRD	2007 Est	2007 PRD	2007 PRD	2007 PRD	
Description		01/01	02/01	03/01	04/01	05/01	06/01	07/01	08/01	09/01	10/01	11/01	12/01	PRD	2007 Est	2007 PRD	2007 PRD	2007 PRD	
6100	Utilities																		
6110	Electricity	6,240	5,747	4,832	3,785	5,755	7,770	11,255	9,823	9,823	9,823	9,823	9,823	2.01	104,488	(9,989)	-9.6%	3.27	
6120	Fuel Heating	1,580	1,580	1,165	1,067	1,007	1,133	1,867	1,353	1,353	1,353	1,353	1,353	0.47	14,482	724	6.0%	0.46	
6130	Water/Sewer	842	842	842	842	842	842	842	842	842	842	842	842	0.31	8,373	728	7.1%	0.20	
6135	Waste Disposal	828	828	828	828	828	828	828	828	828	828	828	828	0.31	9,622	308	3.2%	0.30	
6140	Cable TV & Modem	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	0.85	18,681	2,307	12.3%	0.60	
6100	Utilities	11,235	10,745	8,516	6,771	10,491	12,631	15,691	13,754	13,754	13,754	13,754	13,754	4.02	146,414	(9,922)	-6.8%	0.14	
6200	Payroll Tax & Benefits																		
6210	Health Insurance Exp	7,864	7,757	7,757	7,757	7,854	7,757	7,757	7,757	7,757	7,757	7,757	7,757	2.87	88,889	4,407	5.0%	2.70	
6215	Vacation	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	0.54	16,998	870	3.9%	0.53	
6219	Holiday	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	0.67	20,228	1,800	7.9%	0.83	
6217	Sick & Bereavement	424	424	424	424	424	424	424	424	424	424	424	424	0.16	4,722	355	7.7%	0.16	
6225	Payroll Tax Expense	10,328	9,595	9,760	8,678	8,523	7,163	7,897	7,763	7,539	7,604	7,579	7,840	3.10	92,825	7,664	8.3%	2.91	
6228	Workers' Compensation	4,882	4,532	4,848	4,709	4,827	4,734	4,801	4,814	4,772	4,840	4,798	4,858	1.78	51,854	8,288	12.1%	1.82	
6229 001	Workers Comp - First Response	-	-	-	-	-	-	-	-	-	-	-	-	-	554	(554)	-100.0%	0.02	
6229 002	W/C Texas Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6229 003	W/C Texas Claims	-	-	-	-	-	-	-	-	-	-	-	-	-	45,739	(45,739)	-100.0%	1.43	
6227	Modified Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6228	Modified Duty Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6245	Retirement Plan Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6250	Employee Recruiting	458	458	458	458	458	458	458	458	458	458	458	458	0.17	4,229	1,291	29.6%	0.13	
6250 001	Monster Onsite Program Exp	155	155	155	155	155	155	155	155	155	155	155	155	-	2,233	-	-	-	
6260	Professional Development	85	85	85	85	85	85	85	85	85	85	85	85	0.03	986	35	3.6%	0.03	
6261	Employee Training	640	620	620	620	620	620	620	620	620	620	620	620	0.20	2,855	4,164	181.0%	0.07	
6262	Employee Orientation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6270	Office Meetings	42	42	42	42	42	42	42	42	42	42	42	42	0.02	-	800	-	-	
6280	Office Meals & Entertainment	617	617	617	617	617	617	617	617	617	617	617	617	0.02	708	21	3.0%	0.02	
6290	Other Benefits	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	0.37	9,484	7,598	27.4%	0.30	
6291	Dues	-	-	-	-	-	-	-	-	-	-	-	-	-	45	(45)	-100.0%	0.00	
6292	Employee Relocation Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6200	Payroll Tax & Benefits	21,411	20,710	20,152	19,134	22,789	22,731	22,731	22,731	22,731	22,731	22,731	22,731	10.84	227,514	(17,740)	-7.8%	0.14	
6300	Operating Expense Ratio	62.7%	68.9%	69.6%	67.7%	69.2%	68.4%	61.6%	61.3%	60.3%	61.5%	60.5%	61.6%		61.1%				
6400	Tax & Licenses																		
6410	Real Property Tax	10,309	10,309	10,309	10,309	10,309	10,309	10,309	10,309	10,309	10,309	10,309	10,309	3.81	113,431	10,227	9.0%	3.59	
6420	Personal Property Tax	357	357	357	357	357	357	357	357	357	357	357	357	0.13	4,603	(311)	-6.0%	0.14	
6430	Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6435	Sales/Use Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	1	(1)	-100.0%	0.00	
6440	Local Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6450	Tax Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6460	Licenses & Fees	248	248	248	248	248	248	248	248	248	248	248	248	0.09	2,702	274	10.1%	0.05	
6400	Tax & Licenses	10,604	10,962	10,912	10,912	10,912	10,912	10,912	10,912	10,912	10,912	10,912	10,912	4.03	123,786	10,268	8.3%	0.14	
6500	Margin (%)	40.7%	44.6%	43.9%	45.8%	44.3%	44.1%	41.9%	42.2%	43.2%	42.0%	43.1%	41.9%		42.8%	0.5%			

Emeritus Senior Living
2008 Operating Budget
Emerald Hill 01 - 112
Auburn, CA

														Actuals through:						
Description		PRD	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	PRD	2007	2008	2009	2010	2007	2008
7000	Other Expense (Revenue)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7005	Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7008	Resident Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	(900)	900	-100.0%	(0.00)	-	-
7010	Gain/Loss on Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7020	Operating Lease Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	850,143	(850,143)	-100.0%	28.95	-	-
7021	Add Lease Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7022	Straight Line Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7051	Admin Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7080	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	2,974,438	(850,143)	-100.0%	28.95	-	-
7500	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7520	Mortgage Interest Expense	76,781	71,827	76,781	74,304	76,781	74,304	76,781	76,781	74,304	76,781	74,304	76,781	27.83	204,005	702,501	344.4%	6.39	-	-
7525	CapitolFax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7525	Leased Vehicle Int	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7550	Vehicle Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	2,341	(2,341)	-100.0%	0.07	-	-
7551	Van Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7570	Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7580	Other Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Interest Expense		76,781	71,827	76,781	74,304	76,781	74,304	76,781	76,781	74,304	76,781	74,304	76,781	27.83	204,005	702,501	344.4%	6.39	-	-
8000	Depreciation & Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8058	Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8060	Building	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	18.08	-	522,099	-	-	-	-
8062	Building Improvements	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	0.62	-	20,432	-	-	-	-
8065	Equipment	8,531	8,531	8,531	8,531	8,531	8,531	8,492	8,449	8,408	8,408	8,408	8,408	3.14	10,210	91,548	893.6%	0.32	-	-
8068	Computer Equipment	73	73	73	73	73	73	73	73	73	73	73	73	0.03	2,905	(2,027)	-69.8%	0.00	-	-
8067	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8070	Furniture & Fixtures	77	77	77	77	77	77	77	77	77	77	77	77	0.03	812	108	13.3%	0.03	-	-
8076	Vehicles	741	741	741	741	741	741	741	741	741	741	741	741	0.27	8,804	0	0.0%	0.28	-	-
8079	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	20,432	(20,432)	-100.0%	0.64	-	-
8080	Leased Prop/Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8080	Lease Vehicle/Capital Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8091	Loan Fees	1,273	1,191	1,273	1,232	1,273	1,232	1,273	1,273	1,232	1,273	1,232	1,273	0.45	-	15,028	-	-	-	-
8092	Organization Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8094	Lease Acquisition Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	28,334	(28,334)	-100.0%	0.83	-	-
8097	Contract Acquisition Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & Amortization		43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	43,508	18.08	-	522,099	-	-	-	-
8500	Management Fee	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	(64,582)	-	(64,582)	(64,582)	-100.0%	(0.51)	-	-

Emeritus Senior Living
2008 Operating Budget
Emerald Hills 01 - 112
Auburn, CA

Description		Monthly													Actuals through:				PRD	2007 Est	Diff	Var	2007 PRD
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Aug								
Other Statistics/Information																							
Income Stmt Cash Flow (excludes mgmt fees)		25,402 46,829	44,052 65,612	38,317 61,322	48,234 70,829	42,216 64,530	40,761 62,501	32,843 54,802	33,679 55,638	39,310 61,262	33,146 55,105	38,793 60,745	32,610 54,570	450,369 713,044	19.88 21.97	213,643 465,694	236,720 247,461	110.8% 63.1%	6.6% 14.2%				
LABOR:																							
Total Labor (excl mg & bonus)		83,648	77,783	83,387	80,618	84,772	81,363	84,305	84,537	82,035	85,002	82,488	85,469	895,914	30.89	829,643	(66,271)	-7.1%	29.12				
Total Wages Incl Training & Bonus		86,246	80,071	85,664	83,196	87,049	83,640	88,583	88,614	84,312	87,279	84,763	87,748	1,023,364	31.53	952,674	(70,869)	-7.4%	29.85				
FTE's		41.02	40.46	40.48	40.48	41.02	40.46	40.48	40.46	40.46	40.46	40.46	40.46	40.55									
PRD Skilled		-	-	-	-	-	-	-	-	-	-	-	-	-									
Assisted/Retirement		9.70	10.39	10.28	10.30	10.19	10.85	10.53	10.56	10.59	10.61	10.64	10.67	10.43									
Spec Care		40.27	40.37	40.48	40.59	40.89	40.80	40.91	41.01	41.12	41.23	41.34	41.44	40.85									
Dietary		4.06	4.30	4.28	4.28	4.24	4.40	4.38	4.37	4.38	4.40	4.41	4.42	4.32									
Administration		4.27	4.53	4.49	4.50	4.46	4.63	4.59	4.61	4.62	4.63	4.65	4.68	4.65									
Total (incl Training & Bonus)		29.92	31.36	31.05	31.16	31.20	32.05	31.74	31.62	31.94	31.89	32.11	32.17	31.54									
Resident Days																							
0000	001 001 Assisted - Single	1,984	1,827	1,984	1,920	2,015	1,860	1,953	1,953	1,890	1,953	1,980	1,953	23,182		19,059	(4,113)	-21.6%					
0000	001 002 Assisted - Companion	434	280	310	300	310	300	310	310	300	310	300	310	3,784		2,528	(1,256)	-40.7%					
0000	001 003 Assisted - Second	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	001 004 Retirement - Single	-	-	-	-	-	-	-	-	-	-	-	-	-		3,687	3,687	100.0%					
0000	001 005 Retirement - Companion	-	-	-	-	-	-	-	-	-	-	-	-	-		1,182	1,182	100.0%					
0000	001 006 Retirement - Second	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 003 Medicaid Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 004 Medicaid Level 1	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 005 Medicaid Level 2	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 006 Medicaid Level 3	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 007 Medicaid Level 4	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 008 Medicaid Level 5	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 009 Medicaid Level 6	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 010 Medicaid 2 - Secondary Contract	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 011 Medicaid 3	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	003 012 Medicaid ACS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	004 001 OSS/SSI	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	004 002 OSS/SSI ACS	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	005 000 VA	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	005 001 SNF	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	007 001 Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	008 001 Respite	31	29	31	30	31	30	31	31	30	31	30	31	366		67	(299)	-446.3%					
0000	009 001 SCU - Single	186	174	186	180	186	180	186	186	180	189	180	186	2,196		2,081	85	2.8%					
0000	009 002 SCU - Companion	246	232	246	240	246	240	246	246	240	245	240	248	2,928		3,128	200	6.4%					
0000	009 005 SCU - Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	009 007 SCU - Respite	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
0000	009 000 Total Resident Days	2,863	2,552	2,759	2,670	2,790	2,610	2,728	2,728	2,640	2,728	2,640	2,728	32,456		31,912	(544)	-1.7%					
Occupied Units																							
Retirement/Indep.		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
Assisted Living		72.0	69.0	70.0	70.0	71.0	68.0	69.0	69.0	69.0	69.0	69.0	69.0	69.5		67.6	(1.9)	-2.6%					
SCU		10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0		10.2	0.2	2.0%					
SNF		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
Total Units																							
Retirement/Indep.		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					
Assisted Living		77	77	77	77	77	77	77	77	77	77	77	77	77.0		77	-	0.0%					
SCU		12	12	12	12	12	12	12	12	12	12	12	12	12.0		12	-	0.0%					
SNF		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-					